



General Assembly

February Session, 2014

**Proposed Bill No. 5179**

LCO No. 725

Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:

REP. BOUKUS, 22nd Dist.

REP. JANOWSKI, 56th Dist.

**AN ACT CONCERNING THE DEDUCTIBILITY OF SOCIAL SECURITY BENEFITS.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

- 1 That chapter 229 of the general statutes be amended to increase the
- 2 income eligibility threshold for deducting one hundred per cent of
- 3 Social Security benefits, from a federal adjusted gross income of fifty
- 4 thousand dollars for single filers and sixty thousand dollars for joint
- 5 filers, to sixty thousand dollars for single filers and seventy thousand
- 6 dollars for joint filers.

**Statement of Purpose:**

To provide more senior citizens with the ability to deduct Social Security benefits from their Connecticut income tax. A Connecticut taxpayer currently can deduct one hundred per cent of the federally taxable Social Security benefits if the taxpayer has income less than fifty thousand dollars for a single filer, or sixty thousand dollars if the taxpayer files jointly.